

Generally, the appropriate function for staff development follows the function of the employee being trained. Both Function 2140, In-house Instructional Staff Development, and Function 7410, Staff Development, are optional codes designed to capture the costs of a staff development department or of persons hired to develop staff development programs for LEA personnel.

Example 1: Cost of Staff to Coordinate Staff Development Programs

If a school district hires staff to develop and deliver instructional staff development programs, that cost should be charged to Function 2100, Supervision of Instruction; or optionally Function 2140, In-house Instructional Staff Development. The 2000 functions cover “support to facilitate and enhance instruction” services designed to support the instructional staff.

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|-------------------|-----------------|---------------------|-------------|-----------------|---------------|---------------|
| <u>Fund/Group</u> | <u>Resource</u> | <u>Project Year</u> | <u>Goal</u> | <u>Function</u> | <u>Object</u> | <u>School</u> |
| 01 | 0000 | 0 | 0000 | 2140 | 1300 | 000 |

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 2140 is In-house Instructional Staff Development.
- Object 1300 is Certificated Supervisors’ and Administrators’ Salaries.
- School is not required.

Function 7410, Staff Development, is a subset of Function 7400, Personnel/Human Resources Services. This function accounts for staff members in the personnel department who are responsible for coordinating or developing district-wide classes for classified personnel. For example, if the personnel department is responsible for conducting district-wide classes on employee safety, the cost may be coded as follows:

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|-------------------|-----------------|---------------------|-------------|-----------------|---------------|---------------|
| <u>Fund/Group</u> | <u>Resource</u> | <u>Project Year</u> | <u>Goal</u> | <u>Function</u> | <u>Object</u> | <u>School</u> |
| 01 | 0000 | 0 | 0000 | 7410 | 2400 | 000 |

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7410 is Staff Development.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 2: Cost of Sending Employees to Staff Development Classes

Generally, the cost of a staff development class designed to improve an employee’s job performance follows the function of the employee. Thus, the cost of improving a teacher’s knowledge of classroom computer use should be coded to the teacher’s instructional function. The cost of instructing a maintenance employee on hazardous materials should be coded to the maintenance and operations function. If the school nurses are sent to a seminar on current health issues, the cost should be coded to the health services function. If a speaker is engaged to give instructional training to the district’s instructional teachers and teacher’s aides, the function should be coded as follows:

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| <u>Fund/Group</u> | <u>Resource</u> | <u>Project Year</u> | <u>Goal</u> | <u>Function</u> | <u>Object</u> | <u>School</u> |
|-------------------|-----------------|---------------------|-------------|-----------------|---------------|---------------|
| 01 | 0000 | 0 | 1110 | 1000 | 5800 | 000 |

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources, which might be the Staff Development Day Buy-out funding.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenses.
- School is not required.

Function 1000, Instruction, is for “activities dealing directly with the interaction between teachers and students.” The direct cost of improving a teacher’s ability to teach is an instructional cost.

Example 3: Payment of Tuition for Employees

An LEA might obtain funding to assist paraprofessionals with the costs of obtaining the college education necessary for a teaching credential. These costs are incurred to develop the capability of the employee and to increase the level of competency of the teaching staff. Just as a teacher may be paid for taking classes to obtain a master’s degree (a cost charged to Function 1000, Instruction), these costs enable a classroom teaching assistant to obtain a credential, a cost that may be charged to Function 1000, Instruction.

| <u>Fund/Group</u> | <u>Resource</u> | <u>Project Year</u> | <u>Goal</u> | <u>Function</u> | <u>Object</u> | <u>School</u> |
|-------------------|-----------------|---------------------|-------------|-----------------|---------------|---------------|
| 01 | 6263 | 0 | 1110 | 1000 | 5800 | 000 |

- Fund 01 is the General Fund.
- Resource 6263 is Paraprofessional Teacher Training, a grant issued by the Commission on Teacher Credentialing.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenses.
- School is not required.